SEP 2 2 7006 UNITED STATES PATENT AND TRADEMARK OFFICE

Application No.

10/624,519

Confirmation No.: 7440

Applicant

Sanjay KOTHA et al.

Filed

July 23, 2003

Title

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itle :

MAGNETIC FLUID CUSHIONING DEVICE FOR A

FOOTWEAR OR SHOE

Group Art Unit

3728

Examiner

PATTERSON, Marie D.

Atty. Docket No.

US 1330/02(U)

Date

September 22, 2006

AMENDMENT AFTER FINAL REJECTION

Commissioner for Patents P.O. Box 1450 Alexandria, Virginia 22313-1450

Dear Sir:

Responsive to the Office Action of March 24, 2006, the period for filing a response to which having been extended by three-months, from June 24, 2006 to September 24, 2006, by virtue of concurrent filing of a Petition for Extension of Time and the requisite fee, please amend the above-identified application as follows:

Appl. No.: 10/624,519

Amdt. After Final Rejection dated September 22, 2006 Reply to Office Action of March 24, 2006

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 28 of this paper.